

FIRST REGULAR SESSION

# SENATE BILL NO. 265

94TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR GREEN.

Read 1st time January 11, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

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## AN ACT

To repeal section 52.240, RSMo, and to enact in lieu thereof one new section relating to imposition of penalties and interest for certain property tax payments.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 52.240, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 52.240, to read as follows:

52.240. The statement and receipt required by section 52.230 shall be  
2 mailed to the address of the taxpayer as shown by the county assessor on the  
3 current tax books, and postage for the mailing of the statements and receipts  
4 shall be furnished by the county commission. The failure of the taxpayer to  
5 receive the notice provided for in section 52.230 in no case relieves the taxpayer  
6 of any tax liability **and penalties and interest** imposed on him by  
7 law. **However, no penalty and interest, including that found in this**  
8 **chapter and chapters 139 and 140, RSMo, shall be charged on personal**  
9 **property tax or real property tax when the collector finds there is clear**  
10 **and convincing evidence that an error or omission by a county official**  
11 **or employee made it impossible for the tax to be paid in a timely**  
12 **fashion, provided that the taxpayer pays any new, amended, or**  
13 **supplemental tax statement resulting from discovery of such error or**  
14 **omission within thirty days from the mailing or delivery of such**  
15 **statement. Circumstances surrounding the mailing of the statement**  
16 **shall not be considered an error or omission if the taxpayer through**  
17 **diligence and inquiry could have determined the amount of taxes to be**  
18 **paid on or before December thirty-first of the tax year in which the tax**  
19 **liability accrued.**

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